

2015 MUNICIPAL DATA SHEET
(Must Accompany 2015 Budget)

MUNICIPALITY: CITY OF SALEM

COUNTY: SALEM

Charles Washington, Jr.
Mayor's Name

12/31/2015
Term Expires

Municipal Officials

Kathleen L. Keen
Municipal Clerk

10/15/2012
Date of Orig. Appt.
1714

David Crescenzi
Tax Collector

Cert No.
1356
Cert No.

David Crescenzi
Chief Financial Officer

341
Cert No.

Henry J. Ludwigsen
Registered Municipal Accountant

425
Lic No.

David Puma
Municipal Attorney

Official Mailing Address of Municipality

City of Salem

17 New Market St

Salem, NJ 08079

Fax #: 856-935-4095

ADOPTED COPY

Governing Body Members

Name

Term Expires

Sherman Hampton

12/31/2015

Karen Roots

12/31/2015

Ruth Carter

12/31/2016

James G. Waddington

12/31/2016

Vaughn Groce

12/31/2017

Charles Hassler

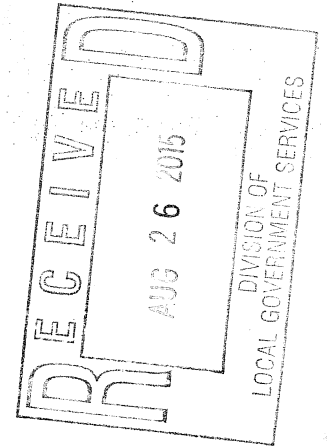
12/31/2017

Horace Johnson

12/31/2018

Earl Gage

12/31/2018



Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
PO Box 803
Trenton NJ 08625

Division Use Only

Municode: _____

Public Hearing Date: _____

2015

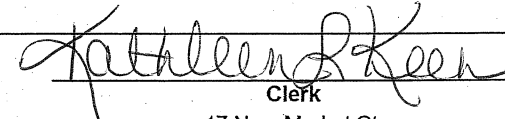
MUNICIPAL BUDGET

Municipal Budget of the _____ City _____ of _____ Salem _____ County of _____ Salem _____ for the Calendar Year 2015.

It is hereby certified the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

_____ 2nd _____ day of _____ March _____, 2015
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 2nd _____ day of _____ March _____, 2015


Clerk

17 New Market St

Address

Salem, NJ 08079

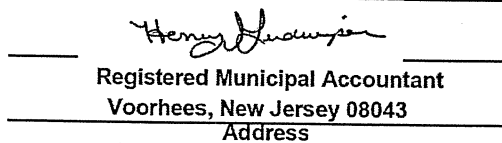
Address

856-935-0373

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 2nd _____ day of _____ March _____, 2015


Registered Municipal Accountant
Voorhees, New Jersey 08043
Address

601 White Horse Road

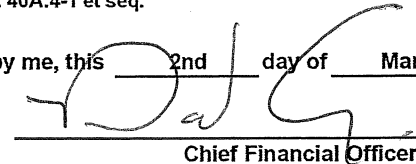
Address

(856) 435-6200

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original of file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 2nd _____ day of _____ March _____, 2015


Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: 8/26/2015

By: 

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: _____ 2015

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the City of Salem, County of Salem for the Calendar Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the Year 2015

Be it Further Resolved, that said Budget be published in the South Jersey Times

in the issue of March 26, 2015

The Governing Body of the City of Salem does hereby approve the following as the Budget for the year 2015.

RECORDED VOTE
(INSERT LAST NAME)

Ayes	[Carter Gage Hassler Johnson Roots]	Nays	[Grace]	Abstained	[Whaddington]
				Absent	[Hampton]

Notice is hereby given that the Budget and Tax Resolution was approved by the City Council of the City of Salem, County of Salem, on March 2, 2015

A Hearing on the Budget and Tax Resolution will be held at Old Salem County Courthouse, on April 6, 2015 at

7:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2015
General Appropriations For:(Reference to item and sheet number should be omitted in advertised budget)				xxxxxxxxxxx
1. Appropriations within "CAPS"-				xxxxxxxxxxx
(a) Municipal Purposes {(item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}				6,008,788.72
2. Appropriations excluded from "CAPS"				xxxxxxxxxxx
(a) Municipal Purposes {item H-2, Sheet 28}(N.J.S. 40A:4-45.3 as amended)}				954,657.70
(b) Local District School Purposes in Municipal Budget(item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS"(item O, sheet 29)				954,657.70
3. Reserve for Uncollected Taxes (item M, Sheet 29) Based on Estimated	87.399%	Percent of Tax Collections		1,091,002.63
		Building Aid Allowance	2015 - \$	
4 Total General Appropriations (item 9, Sheet 29)		for Schools-State Aid	2014 - \$	8,054,449.05
5. Less: Anticipated Revenues Other Than Current Property Tax (item 5, Sheet 11)				
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				3,692,386.29
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				xxxxxxxxxxx
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (item 6(a), Sheet 11)				4,301,154.34
(b) Addition to Local District School Tax (item 6(b), Sheet 11)				-
(c) Minimum Library Tax				60,908.42

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water/Sewer Utility	- Utility
Budget Appropriations - Adopted Budget	8,155,148.15		3,442,220.01	
Budget Appropriation Added by N.J.S 40A:4-87	167,940.00			
Emergency Appropriations				
Total Appropriations	8,323,088.15	-	3,442,220.01	-
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	7,555,589.92		3,428,438.57	
Reserved	767,497.38		16,964.76	
Unexpended Balances Canceled	0.85		84,095.26	
Total Expenditures and Unexpended Balances Cancelled	8,323,088.15	-	3,529,498.59	-
Overexpenditures*	-	-	87,278.58	-

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the
title of "Other Expenses" are for operating
costs other than "Salaries & Wages."

Some of the items included in "Other
Expenses" are:

Materials, supplies and non-bondable
equipment;

Repairs and maintenance of buildings,
equipment, roads, etc.,

Contractual services for garbage and
trash removal, fire hydrant service, aid to
volunteer fire companies, etc;

Printing and advertising, utility
services, insurance and many other items
essential to the services rendered by municipal
government.

*See Budget Appropriation items so marked to the right of column (Expended 2014 Reserved.)

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Appropriation CAP Calculation (1977 Cap)

The municipal budget for the calendar year 2015 has been prepared within the constraints imposed by Chapter 68, Public Laws of 1976, commonly know as the Appropriation Cap Law. This law imposes a limit on municipal expenditures, which, for the City of Salem, is Calculated as follow

Total General Appropriations for 2014	\$	8,155,148.15	Amount on which 1.5% CAP is Applied (brought forward)	\$	6,002,355.21
CAP Base Adjustments			1.5% CAP		90,035.33
			Allowable Operating Appropriations before Additional Exceptions per N.J.S.A. 40A:4-45.3		6,092,390.54
Subtotal		8,155,148.15			
Less Exceptions:			Additional Exceptions:		
Total Other Operations	\$	71,500.00	Available from Banking - 2013	\$	226,007.96
Total Uniform Construction Code (UCC)		-	Available from Banking - 2014		291,559.10
Total Interlocal Service Agreements		129,010.00	Assessed Value of New Construction per Assessor's Certification		
Total Additional Appropriations		82,063.00	Additional Increase in CAPS per COLA Ordinance	120,047.10	
Total Public-Private Offset		112,539.95	Total Additional Exceptions		637,614.16
Total Capital Improvements		40,000.00			
Total Debt Service		496,786.00	Total Allowable Appropriations Within CAPS for 2015	\$	6,730,004.70
Total Deferred Charges		22,875.42			
Judgments		-	Total Appropriations Within CAPS for 2015	\$	6,008,788.72
Cash Deficit of Preceding Year		-			
Total Appropriation for School Purposes		-			
Transferred to Board of Education		15,911.00			
Reserve for Uncollected Taxes		1,182,107.57			
Total Exceptions		2,152,792.94			
Amount on which 1.5% CAP is Applied (carried forward)		6,002,355.21			

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE THE FOLLOWING:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM
(e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (CONTINUED)				
BUDGET MESSAGE				
Levy CAP Calculation				
Chapter 62 of the Laws of 2007 imposed a Property Tax Levy CAP which was amended by P.L. 2008, Chapter 6 and further amended by P.L. 2010, Chapter 44 (S-29 R1) approved July 13, 2010. The law (N.J.S.A. 40A:4-45.44 through 45.47) establishes a formula that limits increases in the local unit amount to be raised by taxation for each local unit budget. The budget contained herewith is within the limits imposed by this law and for the City of Salem is calculated as follow				
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$	4,209,145.40	Balance (carried forward)	4,304,752.81
Cap Base Adjustment (+/-)				
Less: Prior Year Deferred Charges to Future Taxation Unfunded		22,875.00	Less - Cancelled or Unexpended Exclusions	1.00
Less: Prior Year Deferred Charges - Emergencies				
Less: Prior Year Recycling Tax			Adjusted Tax Levy After Exclusions	4,304,751.81
Less: Changes in Service Provider - Transfer of Service/ Function				
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		4,186,270.40	Additions:	
Plus: 2% Cap increase		83,725.41	New Ratables - Increased in Valuations	
Adjusted Tax Levy		4,269,995.81	Prior Year's Local Municipal Purpose Tax Rate (per \$100)	
Plus: Assumption of Service/ Function			Net Ratable Adjustment to Levy	-
Adjusted Tax Levy Prior to Exclusions		4,269,995.81	CY 2012 Cap Bank Utilized in CY 2015	
			CY 2013 Cap Bank Utilized in CY 2015	
			CY 2014 Cap Bank Utilized in CY 2015	
Exclusions:			Amounts Approved by Referendum	
Allowable Shared Service Agreements Increase				
Allowable Health Insurance Cost Increase				
Allowable Pension Obligations Increase	8,757.00		Maximum Allowable Amount to be Raised by Taxation	\$ 4,304,751.81
Allowable LOSAP Increase				
Allowable Capital Improvements Increase			Amount to be Raised by Taxation for Municipal Purposes	\$ 4,301,154.34
Allowable Debt Service and Capital Leases Increase				
Recycling Tax Appropriation			Unused CY 2015 Tax Levy Available for Banking (CY 2016 - CY 2018)	\$ 3,597.47
Deferred Charges to Future Taxation Unfunded	26,000.00			
Current Year Deferred Charges - Emergencies				
Add Total Exclusions		34,757.00		
Balance (carried forward)		4,304,752.81		

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

Split Function Appropriations:

The following appropriation(s) are appropriated inside and outside of the appropriation CAP:

PERS Bill	
Current Fund	149,134.00
Utility Func	<u>74,567.00</u>
	<u><u>223,701.00</u></u>

Health Insurance Appropriation Recap:

The following is a recap of Health Insurance Costs for the Current Budget Year:

Total Health Insurance Cost	\$	1,481,940.00
Less: Employee Contributions		<u>100,000.00</u>
Net Costs Appropriated	\$	<u><u>1,381,940.00</u></u>
Current Fund Budget Inside CAP	\$	1,161,940.00
Current Fund Budget Outside CAF		
Utility Fund Budget Appropriator		<u>220,000.00</u>
	\$	<u><u>1,381,940.00</u></u>

CURRENT FUND- ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash
		2015	2014	in 2014
1. Surplus Anticipated	08-101	300,000.00	475,000.00	475,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	300,000.00	475,000.00	475,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	88,296.00	86,900.00	88,296.16
Other	08-109			
Interest and Costs on Taxes	08-112	140,835.00	142,422.00	140,835.42
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			
Street Opening Permits	08-115	5,750.00	3,000.00	5,750.00
Cable Television Franchise Fee	08-116	53,151.00	53,151.00	54,866.04

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	288,032.00	285,473.00	289,747.62

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Transitional Aid	09-212	300,000.00		
Consolidated Municipal Property Tax Relief Act	09-200	334,887.00	359,163.00	359,163.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,061,052.00	1,036,776.00	1,036,776.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,695,939.00	1,395,939.00	1,395,939.00

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction				
Code Fees Offset with Appropriations(N.J.S. 40A:4-36 & N.J.A.C 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Additional Dedicated Uniform Construction Code Fees Offset with	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Appropriations (NJS 40A:4-45.3h and NJAC 5:23-4.17)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section D:Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Shared Service Agreements Offset with Appropriations	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenue - Section E: Special Items of General Revenue Anticipated With				
Prior Written Consent of Director of Local Government services - Additional				
Revenue Offset with Appropriations (N.J.S. 40A:4-445.3h)	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Garbage and Trash - Pick up Stickers	09-305	82,063.00	82,063.00	83,893.05
Total Section E: Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Additional Revenues	08-003	82,063.00	82,063.00	83,893.05

CURRENT FUND- ANTICIPATED REVENUES-(continued)

[illegible]

CURRENT FUND- ANTICIPATED REVENUES-(continued)

[illegible]

CURRENT FUND- ANTICIPATED REVENUES-(continued)

[illegible]

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue				
Anticipated with Prior Written Consent of Director of Local Government				
Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Public and Private Revenues	10-001	168,650.70	280,479.95	280,479.95

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Whispering Waters Pilot Agreement	08-125	321,000.00	312,000.00	312,000.00
Senior Village Pilot Agreement	08-126	15,000.00	16,500.00	15,000.00
County of Salem Pilot Agreement	08-127	26,192.00	26,192.00	
South Jersey Gas Agreement	08-128	31,224.00	31,224.00	31,224.37
Resource Officer	08-129	-	87,718.40	52,760.00
Reserve for Payment of Bonds and Notes	08-130	98,031.49	120,000.00	120,000.00
Unappropriated Grant - Municipal Alliance on Alcohol and Drug Abuse	08-131	982.72		
Unappropriated Grant - Body Armor	08-132	2,271.38		

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special Items of General				
Revenue Anticipated with Prior Written Consent of Director of Local				
Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services - Other Special Items	08-004	494,701.59	593,634.40	530,984.37

CURRENT FUND- ANTICIPATED REVENUES-(continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Summary of Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	300,000.00	475,000.00	475,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services(sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001	288,032.00	285,473.00	289,747.62
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,695,939.00	1,395,939.00	1,395,939.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section E:Director of Local Government Services-Additional Revenues	08-003	82,063.00	82,063.00	83,893.05
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section F:Director of Local Government Services-Public and Private Revenues	10-001	168,650.70	280,479.95	280,479.95
Special items of General Revenue Anticipated with Prior Written Consent of				
Total Section G:Director of Local Government Services-Other Special Items	08-004	494,701.59	593,634.40	530,984.37
Total Miscellaneous Revenues	13-099	2,729,386.29	2,637,589.35	2,581,043.99
4. Receipts from Delinquent Taxes	15-499	663,000.00	930,000.00	663,711.67
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,692,386.29	4,042,589.35	3,719,755.66
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	4,301,154.34	4,209,145.40	xxxxxxxxxxx
b) Addition to Local District School Tax	07-191	-		xxxxxxxxxxx
c) Minimum Library Tax	07-192	60,908.42	71,353.40	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	4,362,062.76	4,280,498.80	4,451,719.91
7. Total General Revenues	13-299	8,054,449.05	8,323,088.15	8,171,475.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Human Resources:							
Other Expenses	20-105-2	3,000.00	3,000.00		1,000.00	760.00	240.00
Mayor and Council:							
Salaries and Wages	20-110-1	55,000.00	55,000.00		55,000.00	54,977.52	22.48
Other Expenses	20-110-2	25,000.00	25,000.00		37,200.00	36,897.04	302.96
Municipal Clerk:							
Salaries and Wages	20-120-1	83,000.00	83,000.00		85,500.00	85,472.16	27.84
Other Expenses	20-120-2	28,530.00	28,530.00		20,010.00	15,841.34	4,168.66
Financial Administration:							
Salaries and Wages	20-130-1	122,500.00	122,500.00		124,050.00	123,878.01	171.99
Other Expenses	20-130-2	16,020.00	16,020.00		21,120.00	20,932.68	187.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Audit:							
Other Expenses	20-135-2	45,000.00	45,000.00		42,500.00	40,503.60	1,996.40
Revenue Administration:							
Salaries and Wages	20-145-1	53,250.00	53,250.00		54,000.00	53,874.00	126.00
Other Expenses	20-145-2	7,850.00	7,850.00		6,850.00	6,676.22	173.78
Assessment of Taxes:							
Salaries and Wages	20-150-1	23,508.00	23,508.00		35,658.00	35,654.92	3.08
Other Expenses	20-150-2	9,000.00	9,000.00		13,550.00	13,491.94	58.06
Legal Services and Costs:							
Salaries and Wages	20-155-1	77,270.00	77,270.00		78,170.00	78,128.64	41.36
Other Expenses	20-155-2	1,700.00	1,700.00		3,400.00	3,390.93	9.07
In Rem Foreclosures	20-155-3	45,000.00					
Engineering Services and Costs:							
Other Expenses	20-165-2	12,000.00	12,000.00		12,000.00	10,596.13	1,403.87

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public Buildings and Grounds:							
Other Expenses	26-310-2	70,000.00	30,000.00		30,000.00	27,589.26	2,410.74
Housing Regulation:							
Salaries and Wages	22-200-1	60,000.00	115,000.00		69,000.00	58,547.76	10,452.24
Other Expenses	22-200-2	8,500.00	8,500.00		10,000.00	9,365.67	634.33
Community Action Program:							
Salaries and Wages	27-360-1	6,000.00	6,000.00		-		
Other Expenses	27-360-2	1,000.00	1,000.00		-		
INSURANCE							
General Liability	23-210-2	263,900.00	250,000.00		257,700.00	257,662.86	37.14
Workers Compensation	23-215-2	112,665.00	130,000.00		120,000.00	107,916.84	12,083.16
Employee Group Health	23-220-2	1,161,940.00	1,161,940.00		1,161,940.00	545,983.41	615,956.59

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board							
Other Expenses	21-180-2	13,500.00	13,500.00		19,900.00	19,847.11	52.89
PUBLIC SAFETY							
Fire:							
Other Expenses	25-265-2	45,000.00	45,000.00		45,000.00	39,867.09	5,132.91
Police:							
Salaries and Wages	25-240-1	1,755,000.00	1,755,000.00		1,735,000.00	1,686,603.89	48,396.11
Other Expenses	25-240-2	78,000.00	78,000.00		73,000.00	63,504.45	9,495.55
First Aid Organization Contribution	25-260-2	10,000.00	10,000.00		7,000.00	5,663.97	1,336.03

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Office of Emergency Management:							
Salaries and Wages	25-252-1	8,200.00	8,200.00		8,200.00	8,197.20	2.80
STREETS AND ROADS							
Road Repair and Maintenance:							
Salaries and Wages	26-290-1	364,350.00	364,350.00		365,350.00	364,725.69	624.31
Other Expenses	26-290-2	27,500.00	27,500.00		39,700.00	39,620.07	79.93
SANITATION							
Street Cleaning:							
Salaries and Wages	26-300-1	50,750.00	50,750.00		51,750.00	51,719.40	30.60
Other Expenses	26-300-2	700.00	700.00		720.00	712.00	8.00
Sanitary Landfill:							
Salaries and Wages	26-305-1	2,400.00	2,400.00		4,750.00	4,711.12	38.88
Other Expenses	26-305-2	83,600.00	83,600.00		93,200.00	93,195.57	4.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Vehicle Maintenance	26-315-2	30,675.00	30,675.00		30,675.00	30,054.03	620.97
HEALTH AND WELFARE							
Public Health Services:							
Other Expenses	27-330-2	350.00	350.00		350.00		350.00
Dog Regulation:							
Other Expenses	27-340-2	22,600.00	22,600.00		22,600.00	18,500.00	4,100.00
RECREATION AND EDUCATION							
Parks and Playgrounds:							
Other Expenses	28-375-2	20,000.00	25,200.00		25,200.00	12,619.17	12,580.83

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT							
Salaries and Wages	43-490-1	98,000.00	98,000.00		93,000.00	90,537.88	2,462.12
Other Expenses	43-490-2	17,000.00	17,000.00		26,600.00	26,118.83	481.17
Public Defender (P.L. 1997, C.256)							
Other Expenses	43-495-2	9,730.00	9,730.00		9,730.00	8,030.66	1,699.34

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES							
Street Lighting	31-435	120,000.00	120,000.00		120,000.00	119,225.26	774.74
Telephone	31-440	74,000.00	66,000.00		82,000.00	81,909.89	90.11
Heating Oil	31-447	25,000.00	25,000.00		25,500.00	25,399.87	100.13
Gasoline	31-460	86,000.00	86,000.00		81,000.00	77,619.60	3,380.40
Natural Gas	31-446	13,755.00	13,755.00		21,855.00	21,833.59	21.41
Electricity	31-430	82,000.00	82,000.00		82,000.00	80,047.23	1,952.77

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED (CONTINUED):	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Operations {item 8(A)} within "CAPS"	34-199	5,329,743.00	5,300,378.00	-	5,302,728.00	4,558,404.50	744,323.50
B. Contingent	35-470						
Total Operations Including Contingent-within "CAPS"	34-201	5,329,743.00	5,300,378.00	-	5,302,728.00	4,558,404.50	744,323.50
Detail:							
Salaries and Wages	34-201-1	2,759,228.00	2,814,228.00	-	2,759,428.00	2,697,028.19	62,399.81
Other Expenses (Including Contingent)	34-201-2	2,570,515.00	2,486,150.00	-	2,543,300.00	1,861,376.31	681,923.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Improvement Authorizations	46-892	-	3,692.15	XXXXXXXXXX	3,692.15	3,692.15	XXXXXXXXXX
Overexpenditure of Appropriated Grants	46-894	4,162.72	25,795.06	XXXXXXXXXX	25,795.06	25,795.06	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
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				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures-	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal within "CAPS"(continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	149,134.00	137,625.00		137,625.00	137,625.00	
Social Security System (O.A.S.I)	36-472	152,300.00	152,300.00		146,350.00	142,794.34	3,555.66
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	371,199.00	380,315.00		380,315.00	380,315.00	
Unemployment Insurance	23-225	2,250.00	2,250.00		4,750.00	4,688.10	61.90
Defined Contribution Retirement Program	36-477						
Total Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	34-209	679,045.72	701,977.21	-	698,527.21	694,909.65	3,617.56
(F) Judgments	37-480						
(G) Cash Deficit of Preceding Year	46-855						
(H-1)Total General Appropriations for Municipal							
Purposes within "Caps"	34-299	6,008,788.72	6,002,355.21	-	6,001,255.21	5,253,314.15	747,941.06

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations - Excluded from "CAPS"	34-300	71,500.00	71,500.00	-	72,600.00	72,532.68	67.32

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Police Dispatch Service with County of Salem	42-240-2	129,010.00	129,010.00		129,010.00	129,009.00	1.00
Total Shared Service Agreements	42-999	129,010.00	129,010.00	-	129,010.00	129,009.00	1.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Garbage and Trash Collection							
Other Expenses	32-305-2	82,063.00	82,063.00		82,063.00	62,575.00	19,488.00
Total Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	34-303	82,063.00	82,063.00	-	82,063.00	62,575.00	19,488.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Alliance on Alcohol and Drug Abuse	41-703	3,425.44	7,456.77		7,456.77	7,456.77	
Clean Communities Program	41-770	10,313.76	10,998.14		10,998.14	10,998.14	
New Jersey Motor Vehicle Commission	41-726	92,000.00	94,085.04		94,085.04	94,085.04	
NJ DOT	41-800		167,940.00		167,940.00	167,940.00	
Recycling Tonnage		6,717.20					
US Marshalls		56,194.30					

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Continued)	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset							
by Revenues	40-999	168,650.70	280,479.95	-	280,479.95	280,479.95	-
							-
Total Operations - Excluded from "CAPS"	34-305	451,223.70	563,052.95	-	564,152.95	544,596.63	19,556.32
Detail:							
Salaries & Wages	34-305-1	-	-	-	-	-	-
Other Expenses	34-305-2	451,223.70	563,052.95	-	564,152.95	544,596.63	19,556.32

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	-	40,000.00	-	40,000.00	40,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D)Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	296,000.00	285,000.00		285,000.00	285,000.00	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925						xxxxxxxxxx
Interest on Bonds	45-930	95,634.00	106,786.00		106,786.00	106,785.15	xxxxxxxxxx
Interest on Notes	45-935						xxxxxxxxxx
Green Trust Loan Program:	xxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Loan Repayments for Principal and Interest	45-940						xxxxxxxxxx
Debt Service Guarantee	45-943	70,000.00	105,000.00		105,000.00	105,000.00	xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Capital Lease Obligations	45-941						xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Total Municipal Debt Service-Excluded from "CAPS"	45-999	461,634.00	496,786.00	-	496,786.00	496,785.15	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
				for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal Excluded from "CAPS"		for 2015	for 2014				
(1) DEFERRED CHARGES:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations-				XXXXXXXXXX			XXXXXXXXXX
5 Years(N.J.S.40A:4-55)	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations-				XXXXXXXXXX			XXXXXXXXXX
3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Deferred to Future Taxation Unfunded:-				XXXXXXXXXX			XXXXXXXXXX
Ord 06-13		26,000.00	22,875.42	XXXXXXXXXX	22,875.42	22,875.42	XXXXXXXXXX
Total Deferred Charges - Municipal-				XXXXXXXXXX			XXXXXXXXXX
Excluded from "CAPS"	46-999	26,000.00	22,875.42	XXXXXXXXXX	22,875.42	22,875.42	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480			XXXXXXXXXX			XXXXXXXXXX
(N)Transferred to Board of Education for Use of				XXXXXXXXXX			XXXXXXXXXX
Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	15,800.00	15,911.00	XXXXXXXXXX	15,911.00	15,911.00	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G)With Prior Consent of Local Finance Board:				XXXXXXXXXX			XXXXXXXXXX
Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal				XXXXXXXXXX			XXXXXXXXXX
Purposes Excluded from "CAPS"	34-309	954,657.70	1,138,625.37	-	1,139,725.37	1,120,168.20	19,556.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes-Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(1) Type 1 District School Debt Service	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	48-920						xxxxxxxxxxx
Payment of Bond Anticipation Notes	48-925						xxxxxxxxxxx
Interest on Bonds	48-930						xxxxxxxxxxx
Interest on Notes	48-935						xxxxxxxxxxx
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999	-	-	-	-	-	xxxxxxxxxxx
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations - Schools	29-406			xxxxxxxxxxx			xxxxxxxxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxxxxx
Total of Deferred Charges and Statutory Expend- itures- Local School- Excluded from "CAPS"	29-409	-	-	-	-	-	xxxxxxxxxxx
(K)Total Municipal Appropriations for Local District School Purposes {(item (1) and (j))- Excluded from "CAPS"	29-410	-	-	-	-	-	xxxxxxxxxxx
(O) Total General Appropriations - Excluded from "CAPS"	34-399	954,657.70	1,138,625.37	-	1,139,725.37	1,120,168.20	19,556.32
(L)Subtotal General Appropriations {items (H-1) and (O)}	34-400	6,963,446.42	7,140,980.58	-	7,140,980.58	6,373,482.35	767,497.38
(M) Reserve for Uncollected Taxes	50-899	1,091,002.63	1,182,107.57	xxxxxxxxxxx	1,182,107.57	1,182,107.57	xxxxxxxxxxx
9. Total General Appropriations	34-499	8,054,449.05	8,323,088.15	-	8,323,088.15	7,555,589.92	767,497.38

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
				for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations		for 2015	for 2014				
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,008,788.72	6,002,355.21	-	6,001,255.21	5,253,314.15	747,941.06
	xxxxxxx						
(A) Operations- Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	34-300	71,500.00	71,500.00	-	72,600.00	72,532.68	67.32
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	129,010.00	129,010.00	-	129,010.00	129,009.00	1.00
Additional Appropriations Offset by Revs.	34-303	82,063.00	82,063.00	-	82,063.00	62,575.00	19,488.00
Public & Private Progs Offset by Revs.	40-999	168,650.70	280,479.95	-	280,479.95	280,479.95	-
Total Operations- Excluded from "CAPS"	34-305	451,223.70	563,052.95	-	564,152.95	544,596.63	19,556.32
(C) Capital Improvements	44-999	-	40,000.00	-	40,000.00	40,000.00	-
(D) Municipal Debt Service	45-999	461,634.00	496,786.00	-	496,786.00	496,785.15	xxxxxxxxxxx
(E) Total Deferred Charges (sheet 28)	46-999	26,000.00	22,875.42	xxxxxxxxxxx	22,875.42	22,875.42	xxxxxxxxxxx
(F) Judgements	37-480	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(G) Cash Deficit	46-885	-	-	xxxxxxxxxxx	-	-	xxxxxxxxxxx
(K) Local District School Purposes	24-410	-	-	-	-	-	xxxxxxxxxxx
(N) Transferred to Board of Education	29-405	15,800.00	15,911.00	xxxxxxxxxxx	15,911.00	15,911.00	xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	1,091,002.63	1,182,107.57	xxxxxxxxxxx	1,182,107.57	1,182,107.57	xxxxxxxxxxx
Total General Appropriations	34-499	8,054,449.05	8,323,088.15	-	8,323,088.15	7,555,589.92	767,497.38

DEDICATED WATER/SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2014
		2015	2014	
Operating Surplus Anticipated	08-501	200,000.00	75,000.00	75,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	200,000.00	75,000.00	75,000.00
Rents	08-501	3,107,000.00	3,007,016.01	3,107,990.05
Miscellaneous	08-502	361,204.18	360,204.00	486,716.23
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Payment of Debt	08-503	168,793.99		
Deficit(General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	3,836,998.17	3,442,220.01	3,669,706.28

Use a separate set of sheets for
each separate Utility.

DEDICATED WATER/SEWER UTILITY BUDGET - (CONTINUED)

	FCOA	Appropriated				Expended 2014	
				for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
11. APPROPRIATIONS FOR WATER/SEWER UTILITY		for 2015	for 2014				
Operating:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	55-501	925,000.00	925,000.00		925,000.00	910,982.78	14,017.22
Other Expenses	55-502	1,500,000.00	1,430,100.00		1,430,100.00	1,517,378.58	
Capital Improvements:	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	20,000.00	20,000.00	xxxxxxxxxx	20,000.00	20,000.00	
Capital Outlay	55-512						
Debt Service	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Payment of Bond Principal	55-520	529,653.00	517,530.00		517,530.00	517,529.33	xxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxx
Interest on Bonds	55-522	331,292.00	348,400.00		348,400.00	264,305.41	xxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxx
							xxxxxxxxxx

DEDICATED WATER/SEWER UTILITY BUDGET - (CONTINUED)

	FCOA	Appropriated				Expended 2014	
		for 2015	for 2014	for 2014 by Emergency Appropriation	Total for 2014 As Modified By All Transfers	Paid or Charged	Reserved
11. APPROPRIATIONS FOR WATER/SEWER UTILITY							
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
Overexpenditure of Appropriator	55-531	184,443.78	18,733.01	XXXXXXXXXX	18,733.01	18,733.01	XXXXXXXXXX
Overexpenditure of Appropriation Reserves	55-532	29,885.40		XXXXXXXXXX			XXXXXXXXXX
Ordinance 07-15,08-18,09-15	55-533	20,545.15	40,000.00	XXXXXXXXXX	40,000.00	40,000.00	XXXXXXXXXX
Ordinance 05-27 (7.00), 06-08 (148,241.84)	55-534	148,248.84		XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540	74,567.00	68,813.00		68,813.00	68,813.00	
Social Security System (O.A.S.I.)	55-541	73,363.00	73,644.00		73,644.00	70,696.46	2,947.54
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operation in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus(General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
Total Water/Sewer Utility Appropriations	55-599	3,836,998.17	3,442,220.01	-	3,442,220.01	3,428,438.57	16,964.76

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2014
		2015	2014	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash 2014
		2015	2014	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2014 Paid or Charged
		2015	2014	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999	-	-	-

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS		
Cash and Investments	1110100	1,585,338.59
Prepaid Debt Service	1111000	231,925.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxxx	xxxxxxxxxxxx
Taxes Receivable	1110300	805,457.12
Tax Title Liens Receivable	1110400	1,770,039.15
Property Acquired by Tax Title Lien Liquidation	1110500	280,700.00
Other Receivables	1110600	206,911.52
Deferred Charges Required to be in 2015 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	
Total Assets	1110900	4,880,371.38

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,444,868.72
Reserves for Receivables	2110200	3,063,107.79
Surplus	2110300	372,394.87
Total Liabilities, Reserves and Surplus		4,880,371.38

School Tax Levy Unpaid	2220110	1,453,495.36
Less School Tax Deferred	2220200	1,232,229.00
*Balance Included in Above "Cash Liabilities"	2220300	221,266.36

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	580,168.90	333,688.41
CURRENT REVENUE ON A CASH BASIS			
Current Taxes			
*(Percentage collected: 2014 88.13%, 2013 87.35%)	2310200	7,897,169.96	7,739,778.82
Delinquent Taxes	2310300	663,711.67	912,073.49
Other Revenues and Additions to Income	2310400	3,017,331.00	3,433,739.55
Total Funds	2310500	12,158,381.53	12,419,280.27
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	7,140,979.73	7,064,901.61
School Taxes (Including Local and Regional)	2310700	2,492,394.00	2,496,014.00
County Taxes(Including Added Tax Amounts)	2310800	2,135,163.62	2,157,937.18
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	17,449.31	120,258.58
Total Expenditures and Tax Requirements	2311100	11,785,986.66	11,839,111.37
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	11,785,986.66	11,839,111.37
Surplus Balance - December 31st	2311400	372,394.87	580,168.90

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	372,394.87
Current Surplus Anticipated in 2015 Budget	2311600	300,000.00
Surplus Balance Remaining	2311700	72,394.87

(Important: This appendix must be included in advertisement of budget.)

2015

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purpose described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of the budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

☒ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

☐ 3 years. (Population under 10,000)

☐ 6 years. (Over 10,000 and all county governments)

☐ ____ years. (Exceeding minimum time period)

☐ Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

SECTION 2 - UPON ADOPTION FOR YEAR 2015
(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the _____ City Council _____ of the _____ City of Salem _____,
County of _____ Salem _____, that the budget hereinbefore set forth is hereby adopted and
shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a)\$ 4,301,154.34 (Item 2 below) for municipal purposes, and
(b)\$ - (Item 3 below) for school purposes in Type I School District only (N.J.S. 18A:9-2) to be raised by taxation and
(c)\$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation or
the following summary of general revenues and appropriations.

(d)\$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

(e)\$ 60,908.42 (Item 5 below) Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes { Carter
Gage
Grice
Hassler
Waddington
Roots

Nays {

Abstained {

Absent { Hampton
Johnson

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	300,000.00	
Miscellaneous Revenues Anticipated	13-099	2,729,386.29	
Receipts from Delinquent Taxes	15-499	663,000.00	
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	4,301,154.34	
3. AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	-	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		-	
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR _SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	-	
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	60,908.42	
Total Revenues	13-299	8,054,449.05	

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations including Contingent	34-201	\$ 5,329,743.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 679,045.72
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 451,223.70
(c) Capital Improvements	44-999	\$ -
(d) Municipal Debt Service	45-999	\$ 461,634.00
(e) Deferred Charges - Municipal	46-999	\$ 26,000.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ 15,800.00
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes (Include Other Reserves if Any)	50-899	\$ 1,091,002.63
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 8,054,449.05

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 17th day of August, 2015. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 24th day of August, 2015 Kathleen Speer Clerk
signature

LOCAL UNIT City of Salem COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		2015	2014	2014			2015	2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190	-			Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				-
					Other Expenses	54-375-2				-
					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation:	54-915-2				-
					Acquisition of Farmland	54-916-2				-
					Down Payments on Improvements	54-906-2				-
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
					Interest on Bonds	54-930-2				xxxxxxx
					Interest on Notes	54-935-2				xxxxxxx
					Reserve for Future Use	54-950-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Total Trust Fund Appropriations:	54-499	-	-	-	-
Summary of Program										
Year Referendum Passed/Implemented:										
Rate Assessed:										
Total Tax Collected to date										
Total Expended to date:										
Total Acreage Preserved to date										
Recreation land preserved in 2014 :										
Farmland preserved in 2014 :										

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: City of Salem

Year Ending: 12/31/2014

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project

1

2

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here



and certify below.

August 24, 2015
Date

Kathleen Keen
Clerk of the Governing Body

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2015 MUNICIPAL BUDGET**

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015- 6,963,446.42	XXXXXXX
2. Local District School Tax - Actual	80016- 2,490,268.00	
Estimate**	80017-	XXXXXXX
3. Regional School District Tax - Actual	80025-	
Estimate*	80026- -	XXXXXXX
4. Regional High School Tax - Actual	80018-	
Estimate*	80019- -	XXXXXXX
School Budget		
5. County Tax Actual	80020- 1,805,733.09	
Estimate*	80021-	XXXXXXX
6. Special District Taxes Actual	80022-	
Estimate*	80023- -	XXXXXXX
7. Municipal Open Space Tax Actual	80027-	
Estimate*	80028- -	XXXXXXX
8. Total General Appropriations & Other Taxes	80024-01 11,259,447.51	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02 3,692,386.29	
0. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 7,567,061.22	
1. Amount of item 10 Divided by 87.40% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05 8,658,063.85	
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	8,658,063.85	
Total Amount (see Line 11)	8,658,063.85	
2. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06 1,091,002.63	
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	6,963,446.42	Note: The amount of anticipated rev- enues (Item 9)
Item 12 - Appropriation: Reserve for Uncollected Taxes	1,091,002.63	may never exceed the total of Items 1 and 12.
Sub-Total	8,054,449.05	
Less: Item 9 - Total Anticipated Revenues	3,692,386.29	
Amount to be Raised by Taxation in Municipal Budget 80024-07	4,362,062.76	

* Must not be stated in an amount less than actual Tax of year 2014.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.